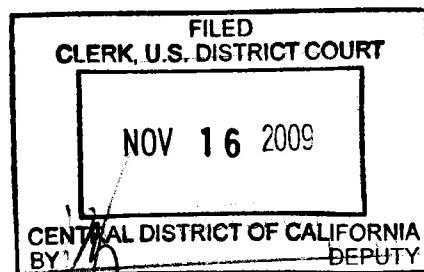


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1 1995) (the Government's *prima facie* case is typically made
2 through the sworn declaration of the IRS agent who issued the
3 summons); accord, United States v. Gilleran, 992 F.2d 232, 233
4 (9th cir. 1993).

5 **THEREFORE, IT IS ORDERED** that Respondent appear before this
6 District Court of the United States for the Central District of
7 California in Courtroom No. 7,

8 V United States Courthouse
9 312 North Spring Street,
Los Angeles, California 90012

10
11 _____ Roybal Federal Building and United States Courthouse
12 255 E. Temple Street,
Los Angeles, California 90012

13
14 _____ Ronald Reagan Federal Building and United States Courthouse
15 411 West Fourth Street,
Santa Ana, California 92701

16
17 _____ Brown Federal Building and United States Courthouse
18 3470 Twelfth Street, Riverside, California 92501

19 on December 21, 2009, at 9:00 a.m.
20 and show cause why the testimony and production of books, papers,
21 records and other data demanded in the subject Internal Revenue
22 Service summonses should not be compelled.

23 **IT IS FURTHER ORDERED** that copies of this Order, the
24 Petition, Memorandum of Points and Authorities, and accompanying
25 Declaration be served promptly upon Respondent by any employee of
26 the Internal Revenue Service or by the United States Attorney's
27 Office, by personal delivery or by certified mail.

1 **IT IS FURTHER ORDERED** that within ten (10) days after
2 service upon Respondent of the herein described documents,
3 Respondent shall file and serve a written response, supported by
4 appropriate sworn statements, as well as any desired motions.
5 If, prior to the return date of this Order, Respondent files a
6 response with the Court stating that Respondent does not desire
7 to oppose the relief sought in the Petition, nor wish to make an
8 appearance, then the appearance of Respondent at any hearing
9 pursuant to this Order to Show Cause is excused, and Respondent
10 shall be deemed to have complied with the requirements of this
11 Order.

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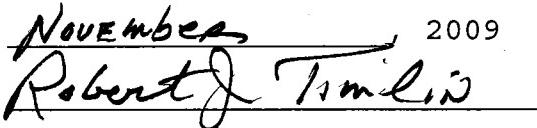
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1 IT IS FURTHER ORDERED that all motions and issues raised by
2 the pleadings will be considered on the return date of this
3 Order. Only those issues raised by motion or brought into
4 controversy by the responsive pleadings and supported by sworn
5 statements filed within ten (10) days after service of the herein
6 described documents will be considered by the Court. All
7 allegations in the Petition not contested by such responsive
8 pleadings or by sworn statements will be deemed admitted.
9

10 DATED: This 16th day of November, 2009
11 
12 United States District Judge

13 Presented By:

14 GEORGE S. CARDONA
15 Acting United States Attorney
16 SANDRA R. BROWN
Assistant United States Attorney
Chief, Tax Division

17 
18 VALERIE L. MAKAREWICZ 11/16/09
19 Assistant United States Attorney
20 Attorneys for United States of America
Petitioner